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4 **ILLINOIS COMMERCE COMMISSION**

5 **Docket No. 02-0171**
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8
9 **DIRECT TESTIMONY**

10 **OF**

11 **LEONARD A. MANS**

12 **ON BEHALF OF**

13 **UNION ELECTRIC COMPANY**

14 **d/b/a AmerenUE**
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23 **St. Louis, Missouri**
24 **April 29, 2002**

1 **ILLINOIS COMMERCE COMMISSION**

2 **Docket No. 02-0171**

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6 **LEONARD A. MANS**

7 **ON BEHALF OF**

8 **UNION ELECTRIC COMPANY**

9 **d/b/a AmerenUE**

10
11 **Q. Please state your name and business address.**

12 A. My name is Leonard A. Mans and my business address is 1901 Chouteau Avenue,
13 St. Louis, Missouri.

14 **Q. By whom are you employed and in what position?**

15 A. I am employed by Ameren Services Company as a Supervisor in the General
16 Accounting Department of the Controller's Function. Ameren Services Company is a
17 part of the Ameren Corporation (Ameren) system which was formed by the December
18 1997 merger of Union Electric Company (now doing business as AmerenUE) and
19 CIPSCO Incorporated. Ameren Services Company is a service company which provides
20 AmerenUE and Central Illinois Public Service Company (now doing business as
21 AmerenCIPS) and the other companies of the Ameren system with a variety of
22 administrative, management and support services, including accounting services.
23

1 **Q. Please describe your educational background and work experience.**

2 A. I received a Bachelor of Arts degree in Business Administration with a major in
3 accounting from Fort Hays University in May, 1970. I was employed by Union Electric
4 in June, 1970 and worked as an employee of that company until the December 1997
5 merger mentioned above. I have held several positions as an accountant in the various
6 departments of the Controller's Function and the Rate Department. For nine years I
7 served as the Control Section Supervisor in the Customer Accounts Department. I
8 commenced my position of General Ledger Supervisor with Union Electric in November,
9 1996 and assumed the same position with Ameren Services Company upon completion of
10 the merger.

11 **Q. What are your duties as Supervisor in the General Accounting Department?**

12 A. My duties and responsibilities include supervising the maintenance of the general
13 books and accounting records of Union Electric. I also have responsibility for
14 supervising the calculation and filing with this Commission of the monthly information
15 and Annual Report required by Union Electric's Rider R Electric Environmental
16 Adjustment Clause (EEAC) and its Rider E Gas Environmental Adjustment Clause
17 (GEAC).

18 **Q. Are you familiar with the subject matter of this proceeding?**

19 A. Yes, I am. By its order dated February 27, 2002, the Commission commenced
20 this proceeding for the purpose of requiring Union Electric to reconcile revenue collected
21 from its electric and gas customers under its Rider R EEAC and its Rider E GEAC, with
22 prudently incurred costs in connection with certain defined environmental remediation
23 activities associated with its Illinois manufactured gas plant (MGP) site. The period

1 covered by this reconciliation proceeding is from January 1, 2001 through December 31,
2 2001.

3 **Q. What is the purpose of your testimony in this case?**

4 A. My testimony will present and discuss Union Electric Company's Electric and
5 Gas Environmental Adjustment Clauses Annual Report for 2001 which was sent to the
6 Commission on March 28, 2002. A copy of this Report has been marked for
7 identification in this proceeding as Schedule A.

8 **Q. Before addressing the Company's Annual Report, for background please**
9 **give a brief description of Union Electric's utility operations in Illinois.**

10 A. Union Electric provides retail electric service to approximately 63,000 customers
11 in and around the cities of East St. Louis and Alton, Illinois and natural gas service to
12 approximately 18,000 customers in the Alton area.

13 **Q. For how many MGP or coal tar sites in the state of Illinois does Union**
14 **Electric have responsibility?**

15 A. Union Electric has one Illinois MGP site; that site is in Alton. Mr. Donald L.
16 Richardson of Ameren Services' Environmental, Safety and Health Department has
17 provided testimony in Commission Docket 02-0171, regarding the status of the Alton
18 MGP.

19 **Q. Did Union Electric incur any environmental remediation activities costs**
20 **associated with its Illinois MGP site for the 2001 reconciliation period?**

21 A. Yes, Union Electric incurred \$3,621.84 in environmental remediation activities
22 costs associated with the Illinois MGP site for the 2001 reconciliation period.

1 **Q. Please describe the information set forth in the Electric and Gas**
2 **Environmental Adjustment Clauses Annual Report for 2001 marked for**
3 **identification as UE Exhibit A?**

4 A. The Company incurred incremental costs during 2001 of \$3,621.84. In particular,
5 the Report shows the Company refunded \$5,384.42 through the EEAC and GEAC riders
6 in 2001. This resulted in an under-recovery at December 31, 2001 of \$1,081.59. These
7 activities were also presented in the Annual Report for 2001. The Company anticipates
8 incurring incremental costs associated with the Alton site during calendar year 2002 and
9 this under-recovery will be included with such costs. This approach is consistent with
10 prior practice and has been agreed to by the Illinois Commerce Commission Staff.

11 **Q. Would you discuss the present status of the operation of the Riders?**

12 A. The Company expects to incur site evaluation costs to determine the scope of
13 future remediation activities costs in connection with its Illinois MGP site. In 2002, we
14 are filing monthly EEAC and GEAC factors in anticipation of work which will be
15 performed at Alton in 2002. Mr. Richardson will address the environmental work
16 planned for the Alton MGP site.

17 **Q. Will the Company present evidence in this proceeding as to the prudence of**
18 **the costs collected through its Riders?**

19 A. The Company has addressed the prudence of incremental costs incurred by the
20 Company in prior reconciliation proceedings. As I previously testified, incremental
21 costs of \$3,621.84 were incurred by Union Electric with respect to its Illinois MGP site
22 during 2001. Mr. Richardson will address this issue in his testimony.

1 **Q. Has the Company received and responded to data requests from the Staff in**
2 **this matter?**

3 A. Yes, it has. Attached hereto as Schedule B are the Company's responses to Staff
4 Data Request Nos. LAP-004 through LAP-006, LAP-008, LAP-009, LAP-015, and LAP-
5 019 through LAP-022.

6 **Q. Will public notice of the filing of Union Electric's evidence in this proceeding**
7 **be given?**

8 A. In accordance with the Commission's February 27th order, arrangements have
9 been made for notice of the filing of the Company's evidence to be published once each
10 week for two consecutive weeks in newspapers of general circulation in the Company's
11 Illinois service territory. In addition, copies of a public notice will be posted and the
12 evidentiary filing made available at the Illinois business office of the Company.

13 **Q. Does this conclude your testimony?**

14 A. Yes it does.

SCHEDULE B

Ameren UEC'S Response to ICC Staff Data Request ICC Docket No. 02-0171

Company Person Responsible: Leonard A. Mans
Title: General Accounting Supervisor
Business Address: 1901 Chouteau Avenue
St. Louis, MO 63103
Phone: (314)-554-2203

Data Request:

LAP-022

How much of the total amount of interest identified in response to question LAP-21 was collected during the current reconciliation period?

Response:

None.

SCHEDULE B

Ameren UEC'S Response to ICC Staff Data Request ICC Docket No. 02-0171

Company Person Responsible: Leonard A. Mans
Title: General Accounting Supervisor
Business Address: 1901 Chouteau Avenue
St. Louis, MO 63103
Phone: (314)-554-2203

Data Request:

What is the total amount of interest charges the Company has collected from customers related to the cleanup of manufactured gas plant sites?

LAP-021

Response:

To date, the company has collected \$50,501.12 in interest charges from customers relating to the cleanup of manufactured gas plant sites.

SCHEDULE B

Ameren UEC'S Response to ICC Staff Data Request ICC Docket No. 02-0171

Company Person Responsible: Leonard A. Mans
Title: General Accounting Supervisor
Business Address: 1901 Chouteau Avenue
St. Louis, MO 63103
Phone: (314)-554-2203

Data Request:

LAP-020

What portion of the insurance proceeds recovered to date have been refunded to ratepayers or used to reduce the manufactured gas plant sites remediation costs recovered from ratepayers?

Response:

None.

SCHEDULE B

Ameren UEC'S Response to ICC Staff Data Request ICC Docket No. 02-0171

Company Person Responsible: Leonard A. Mans
Title: General Accounting Supervisor
Business Address: 1901 Chouteau Avenue
St. Louis, MO 63103
Phone: (314)-554-2203

Data Request:

LAP-019

How much has the Company recovered to date from insurance companies related to its manufactured gas plant sites?

Response:

To date no insurance proceeds have been recovered relating to manufactured gas plant sites.

SCHEDULE B

Ameren UEC'S Response to ICC Staff Data Request ICC Docket No. 02-0171

Company Person Responsible: [Leonard A. Mans](#)
Title: [General Accounting Supervisor](#)
Business Address: [1901 Chouteau Avenue](#)
[St. Louis, MO 63103](#)
Phone: [\(314\)-554-2203](#)

Data Request:

LAP-015

[Prepare and provide a schedule showing the calculation of Rider EEAC and GEAC revenues. This schedule should be divided by customer class for each month of the reconciliation period. The calculation should use actual KWHs or therms sold, should be multiplied by the monthly factor, and should result in totals by class, month, and reconciliation year.](#)

Response:

[See attached schedule.](#)

SCHEDULE B

Ameren UEC'S Response to ICC Staff Data Request ICC Docket No. 02-0171

Company Person Responsible: Leonard A. Mans
Title: General Accounting Supervisor
Business Address: 1901 Chouteau Avenue
St. Louis, MO 63103
Phone: (314)-554-2203

Data Request:

LAP-009

Provide copies of pages from the general ledger, along with a description of the appropriate account numbers, which show the revenues associated with the Company's Riders EEAC and GEAC during the 2001 reconciliation period. If the revenues attributable to Riders EEAC and GEAC are not separately recorded in the general ledger, provide a schedule describing how the revenues attributable to Riders EEAC and GEAC and the revenues not attributable to Riders EEAC and GEAC can be derived for the reconciliation period.

Response:

See attached schedule. EEAC and GEAC rider revenues are recorded in the deferred debit account: 186-044. Revenues were booked on a GL458 or a PA502 Journal ID. The attached schedule can be cross-referenced to the General Ledger queries submitted with data request LAP-005 by using the Journal ID reference.

SCHEDULE B

Ameren UEC'S Response to ICC Staff Data Request ICC Docket No. 02-0171

| | |
|------------------------------------|---|
| Company Person Responsible: | Leonard A. Mans |
| Title: | General Accounting Supervisor |
| Business Address: | 1901 Chouteau Avenue St. Louis, MO 63103 |
| Phone: | (314)-554-2203 |

Data Request:

LAP-014

Describe the Company's policy regarding the review of the workpapers of Company's independent accounting firm by the Staff of the Illinois Commerce Commission.

Response

The Company will make available for inspection accounting workpapers, to the extent such documents exist, at its headquarters in St. Louis, MO.

SCHEDULE B

Ameren UEC'S Response to ICC Staff Data Request ICC Docket No. 02-0171

Company Person Responsible: Leonard A. Mans
Title: General Accounting Supervisor
Business Address: 1901 Chouteau Avenue
St. Louis, MO 63103
Phone: (314)-554-2203

Data Request:

LAP-008

Provide customer billing history information for three customers in each billing cycle during August 2001. The billing history should include the KWH and/or therms used and the Rider EEAC and GEAC charges. Provide a mix of customers from each rate class.

Response:

Attached are copies of three randomly selected customer bills in each billing cycle for CIS and CSS billing systems during August 2001.

SCHEDULE B

Ameren UEC'S Response to ICC Staff Data Request ICC Docket No. 02-0171

Company Person Responsible: Leonard A. Mans
Title: General Accounting Supervisor
Business Address: 1901 Chouteau Avenue
St. Louis, MO 63103
Phone: (314)-554-2203

Data Request:

LAP-006

Indicate whether costs included in the 2001 annual reconciliation are limited to costs payable to outside providers.

Response:

MGP cleanup costs incurred in 2001 and reflected in the EEAC and GEAC riders are limited to amounts paid to third party vendors. Expenses related to labor or travel of company employees and company stores expenses are excluded.

SCHEDULE B

Ameren UEC'S Response to ICC Staff Data Request ICC Docket No. 02-0171

Company Person Responsible: Leonard A. Mans

Title: General Accounting Supervisor

Business Address: 1901 Chouteau Avenue
St. Louis, MO 63103

Phone: (314)-554-2203

Data Request:

LAP-005 Provide copies of pages from the general ledger, along with a description of the appropriate account numbers, which detail expenses associated with the Company's Riders EEAC and GEAC through the 2001 reconciliation period. Cross-reference the amounts included in the general ledger accounts to the schedule provided in the response to LAP-004.

Response: Attached are copies of pages from the general ledger queries pertaining to the MGP cleanup activity for 2001. Both expenditures and rider revenues are recorded in a deferred debit account: 186-044. On each query, there is a column titled "Journal ID" This indicates the source documents for amounts booked to the deferred debit account. Expenditures are recorded by "GL952" and "AP001" Journal ID's. Rider revenues are recorded with either a GL458 or a PA502 Journal ID. There was one reclass Journal entry, "MJ103," which did not affect the deferred debit account. Data can be cross-referenced to individual site projects by using the Journal ID and Cash Voucher Numbers.

Union Electric Company (UE)
Electric and Gas Environmental Adjustment Clauses
Annual Report for 2001

INTRODUCTION

In accordance with UE riders on file with and approved by the Illinois Commerce Commission designated as the RIDER R ELECTRIC ENVIRONMENTAL ADJUSTMENT CLAUSE (EEAC) and the RIDER E GAS ENVIRONMENTAL ADJUSTMENT CLAUSE (GEAC), UE is filing this Annual Report which summarizes costs and recoveries for 2001. This Report provides a reconciliation between the Proportional Costs to be recovered through the EEAC Factor and the GEAC Factor, respectively, and the actual EEAC revenue and GEAC revenue, respectively, for the immediately preceding Annual Recovery Period (calendar year 2001). This report also provides a summary of UE's Environmental Remediation Activities.

RECONCILIATION

Attached to this report are exhibits which provide the reconciliation of Proportional Costs and revenues for the Annual Recovery Period.

Exhibit 1.0 Reconciliation of Revenues Collected and Proportional Costs

Exhibit 2.0 Incremental Costs and Carrying Charges

Exhibit 3.0 Total Recoveries

Exhibit 4.0 Cumulative EEAC and GEAC Revenues by Class

SUMMARY OF UE'S ENVIRONMENTAL REMEDIATION ACTIVITIES

In 1986 UE was informed by the Illinois Environmental Protection Agency (IEPA) that, in the process of installing an underground storage tank, a contractor had discovered the presence of a viscous, aromatic, tar-like substance at a property in Alton, Illinois. **Installation of the underground tank was cancelled.** This property was the site of a local Post Office.

At IEPA's request, UE began an internal investigation and determined that the location was the site of a former manufactured gas plant (MGP) previously owned by UE. After further meetings with IEPA, UE agreed to perform an investigation to determine if the substance found was from the MGP operations.

Over the next several years, UE hired various consultants and experts to provide advice and to perform various phased investigations to determine the extent and impact of any remaining residual MGP process byproducts.

The investigations were completed and a report and risk assessment were submitted to IEPA in early 1991. This information concluded that residual byproducts were in fact present in the sub-surface environment. However, it also concluded that these materials were not migrating off site to any significant degree and that the existing Post Office and parking lot provided an effective barrier to any human exposure.

Recent changes to Federal and State regulations which cover the remedial options available for the site have taken effect. These changes to the regulations require a re-evaluation of the information previously submitted to the IEPA for review. This re-evaluation will guide future efforts at the site.

Additional action will depend on the response from IEPA regarding UE's submittal of new information regarding the site.

UNION ELECTRIC COMPANY
Reconciliation of Revenues Collected and Proportional Costs
For the Period January 1, 2001 Through December 31, 2001

ICC Docket No.
Schedule A
Exhibit 1.0

Alton Site:

Actual EEAC Revenues

| <u>Rate Class</u> | <u>January</u> | <u>February</u> | <u>March</u> | <u>April</u> | <u>May</u> | <u>June</u> | <u>July</u> | <u>August</u> | <u>September</u> | <u>October</u> | <u>November</u> | <u>December</u> | <u>Total</u> |
|-----------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|---------------------|-------------------|-----------------|-------------------|---------------------|
| Residential Electric: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$618.01) | (\$385.83) | \$381.57 | \$0.00 | (\$622.27) |
| Commercial Electric: | (\$48.54) | (\$11.15) | \$1,485.65 | \$727.69 | (\$630.68) | (\$318.93) | (\$994.61) | (\$416.40) | (\$675.51) | (\$142.29) | \$12.94 | (\$574.12) | (1,585.95) |
| Industrial Electric: | (\$6,837.74) | (\$4,243.05) | \$6,872.26 | \$2,898.02 | \$2,125.62 | (\$1.72) | (\$1,520.99) | (\$509.76) | (\$1,370.03) | (\$411.95) | (\$0.39) | \$403.59 | (2,596.14) |
| Municipal: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$1.08) | (\$0.77) | (\$0.87) | (\$1.04) | (\$2.39) | (\$1.27) | (\$1.39) | (\$1.62) | (10.43) |
| Total | (\$6,886.28) | (\$4,254.20) | \$8,357.91 | \$3,625.71 | \$1,493.86 | (\$321.42) | (\$2,516.47) | (\$927.20) | (\$2,665.94) | (\$941.34) | \$392.73 | (\$172.15) | (\$4,814.79) |

Actual GEAC Revenues

| <u>Rate Class</u> | <u>January</u> | <u>February</u> | <u>March</u> | <u>April</u> | <u>May</u> | <u>June</u> | <u>July</u> | <u>August</u> | <u>September</u> | <u>October</u> | <u>November</u> | <u>December</u> | <u>Total</u> |
|-------------------|----------------|-----------------|------------------|---------------|-------------------|-------------------|------------------|------------------|------------------|------------------|-----------------|------------------|-------------------|
| Residential: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$84.42) | (\$87.70) | (\$52.84) | (\$31.31) | (\$35.69) | (\$29.63) | \$0.00 | (\$13.61) | (\$335.20) |
| Commercial: | \$0.00 | \$0.00 | (\$0.26) | \$0.00 | (\$31.37) | (\$24.19) | (\$10.14) | (\$14.56) | (\$18.57) | (\$10.00) | \$0.72 | (\$0.89) | (109.26) |
| Industrial: | \$20.99 | \$0.00 | (\$15.57) | \$0.00 | (\$15.05) | (\$19.71) | (\$22.79) | (\$27.90) | (\$20.42) | (\$12.74) | (\$5.02) | (\$6.96) | (125.17) |
| Total | \$20.99 | \$0.00 | (\$15.83) | \$0.00 | (\$130.84) | (\$131.60) | (\$85.77) | (\$73.77) | (\$74.68) | (\$52.37) | (\$4.30) | (\$21.46) | (\$569.63) |

| | | | | | | | | | | | | | |
|-----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Insurance Recoveries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
|-----------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|

| | | | | | | | | | | | | | |
|--------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|-------------------|-----------------|-------------------|---------------------|
| Total Collections | (\$6,865.29) | (\$4,254.20) | \$8,342.08 | \$3,625.71 | \$1,363.02 | (\$453.02) | (\$2,602.24) | (\$1,000.97) | (\$2,740.62) | (\$993.71) | \$388.43 | (\$193.61) | (\$5,384.42) |
|--------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|-------------------|-----------------|-------------------|---------------------|

| | | | | | | | | | | | | | |
|------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|---------------|-----------------|-----------------|
| Actual Clean-up Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 765.53 | 765.53 | 2,090.78 | 3,621.84 |
|------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|---------------|-----------------|-----------------|

| | | | | | | | | | | | | | |
|---------------------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|
| Calendar Over-(Under) Recovery | (\$6,865.29) | (\$4,254.20) | \$8,342.08 | \$3,625.71 | \$1,363.02 | (\$453.02) | (\$2,602.24) | (\$1,000.97) | (\$2,740.62) | (\$1,759.24) | (\$377.10) | (\$2,284.39) | (\$9,006.26) |
|---------------------------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|

| | | | | | | | | | | | | | |
|-------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--|
| Cost of Capital: | 6.98% | 6.98% | 6.98% | 6.98% | 6.98% | 6.98% | 6.98% | 6.98% | 6.98% | 6.98% | 6.98% | 6.98% | |
|-------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--|

| | | | | | | | | | | | | | |
|-------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 2001 Carrying Charges: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
|-------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|

| | |
|------------------------------|------------|
| 2000 Cumulative Costs | 428,220.18 |
|------------------------------|------------|

| | |
|------------------------------------|-----------|
| 2000 Cumulative Carry Chgs: | 50,501.12 |
|------------------------------------|-----------|

| | |
|------------------------------------|------------|
| 2000 Cumulative Recoveries: | 486,645.97 |
|------------------------------------|------------|

Union Electric Company
Incremental Costs and Carrying Charges
At December 31, 2001

Alton Site

| | <u>Incremental Costs</u> | <u>Carrying Charges</u> | <u>Total</u> |
|--|------------------------------|-----------------------------|------------------|
| Cumulative Incremental Costs and Carrying Charges through December 31, 2000 | \$428,220 | \$50,501 | \$478,721 |
| 2001 Incremental Costs and Carrying Charges | <u>\$3,622</u> | <u>\$0</u> | <u>\$3,622</u> |
| Cumulative Incremental Costs and Carrying Charges at December 31, 2001 | <u>\$431,842</u> | <u>\$50,501</u> | <u>\$482,343</u> |

ICC Docket No. 02-0171
Schedule A
Exhibit 3.0

Union Electric Company
Total Recoveries
At December 31, 2001

| <u>Alton Site</u> | <u>Amount</u> |
|--|----------------------------|
| Cumulative Recoveries through December 31, 2000 | \$486,646 |
| 2001 Recoveries (Net Refunds) | (\$5,384) |
| Cumulative Recoveries through December 31, 2001 | \$481,262 |
| Cumulative Costs Incurred through December 31, 2001 | <u>\$482,343</u> |
| Over-(Under) Recovery at December 31, 2001 | <u><u>(\$1,081.59)</u></u> |

UNION ELECTRIC COMPANY
Cumulative EEAC and GEAC Revenues by Class
At 12/31/01

Alton Site:

Actual EEAC Revenues

| <u>Rate Class *</u> | <u>1996</u> | <u>1997</u> | <u>1998</u> | <u>1999</u> | <u>2000</u> | <u>2001</u> | <u>Total</u> |
|---------------------|--------------|--------------|---------------|-------------|---------------|--------------|--------------|
| Residential | \$114,508.17 | \$9,293.21 | (\$3,852.55) | \$10,802.64 | (\$4,057.17) | (\$622.27) | \$126,072.03 |
| Commercial | \$43,100.53 | \$2,210.43 | (\$1,411.48) | \$4,740.52 | (\$5,500.47) | (\$1,585.95) | \$41,553.57 |
| Industrial | \$262,104.12 | (\$5,525.07) | (\$7,005.69) | \$22,310.51 | (\$2,269.94) | (\$2,596.14) | \$267,017.78 |
| Municipal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$15.05 | (\$10.43) | \$4.62 |
| Total | \$419,712.82 | \$5,978.57 | (\$12,269.73) | \$37,853.68 | (\$11,812.54) | (\$4,814.79) | \$434,648.01 |

Actual GEAC Revenues

| <u>Rate Class**</u> | <u>1996</u> | <u>1997</u> | <u>1998</u> | <u>1999</u> | <u>2000</u> | <u>2001</u> | <u>Total</u> |
|---------------------|-------------|-------------|-------------|-------------|--------------|-------------|--------------|
| Residential | \$28,217.92 | \$7,629.94 | (\$86.52) | \$3,473.31 | (\$631.15) | (\$335.20) | \$38,268.30 |
| Commercial | \$2,278.99 | \$1,316.81 | (\$35.89) | \$1,454.56 | (\$220.63) | (\$109.26) | \$4,684.58 |
| Industrial | \$3,951.73 | (\$124.61) | (\$87.98) | \$251.39 | (\$204.63) | (\$125.17) | \$3,660.73 |
| Total | \$34,448.64 | \$8,822.14 | (\$210.40) | \$5,179.26 | (\$1,056.40) | (\$569.63) | \$46,613.61 |

Insurance Recoveries

| | | | | | | | |
|------|------|------|------|------|------|------|------|
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
|------|------|------|------|------|------|------|------|

Total Collections

| | | | | | | |
|--------------|-------------|---------------|-------------|---------------|--------------|--------------|
| \$454,161.46 | \$14,800.71 | (\$12,480.13) | \$43,032.93 | (\$12,868.94) | (\$5,384.42) | \$481,261.62 |
|--------------|-------------|---------------|-------------|---------------|--------------|--------------|

*Effective January 1, 2000 electric revenue customer class categories were changed as follows:

| <u>New Category</u> | <u>Old Category</u> |
|---------------------|---|
| Residential | Residential |
| Commercial | Small General Service |
| Industrial | Large General Service, Primary Service, Interruptible Power |
| Municipal | |

**Effective January 1, 2000 gas revenue customer class categories were changed as follows:

| <u>New Category</u> | <u>Old Category</u> |
|---------------------|--|
| Residential | General Gas Rate |
| Commercial | General Gas Rate |
| Industrial | Large Use, Interruptible, and Transportation |

**STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION**

| | | |
|--|---|---------------------------|
| ILLINOIS COMMERCE COMMISSION, on |) | |
| its own Motion, |) | |
| |) | |
| vs. |) | Docket No. 02-0171 |
| |) | |
| UNION ELECTRIC COMPANY |) | |
| d/b/a AmerenUE |) | |
| |) | |
| Reconciliation of revenues collected under |) | |
| Coal Tar Riders with prudent costs associated |) | |
| with coal tar clean up expenditures |) | |

AFFIDAVIT OF LEONARD A. MANS

| | | |
|-------------------|---|----|
| STATE OF MISSOURI |) | |
| |) | SS |
| CITY OF ST. LOUIS |) | |

Leonard A. Mans, being first duly sworn on his oath, states:

1. My name is Leonard A. Mans. I work in St. Louis, Missouri and I am a Supervisor in the General Accounting Department of the Controller's Function.
2. Attached hereto and made a part hereof for all purposes is my Direct Testimony consisting of 5 pages, along with Schedules A and B, prepared in written form for introduction into evidence in Illinois Commerce Commission Case No. 02-0171 on behalf of Union Electric Company d/b/a AmerenUE.

3. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded are true and correct.

Leonard A. Mans
Leonard A. Mans

Subscribed and sworn to before me this 29th day of April, 2002.

Carol A. Head
Notary Public

My Commission expires: 9-23-2002

